

Maine Revised Statutes
Title 36: TAXATION
Chapter 831: PROCEDURE AND ADMINISTRATION

§5287. LIABILITY OF CERTAIN SPOUSES

The assessor may relieve the liability under this Part of a spouse who meets the qualifications for relief under the following provisions whether or not a claim for federal relief was made. The assessor may grant relief for: [1999, c. 526, §1 (NEW); 1999, c. 526, §3 (AFF).]

1. Innocent spouses. A spouse who meets the qualifications for relief under Section 6015 of the Code; or

[1999, c. 1, §51 (COR) .]

2. Injured spouses. A spouse who meets the qualifications for relief of an injured spouse under Internal Revenue Service procedures.

[1999, c. 526, §1 (NEW); 1999, c. 526, §3 (AFF) .]

SECTION HISTORY

RR 1999, c. 1, §51 (COR). 1999, c. 526, §1 (NEW). 1999, c. 526, §3 (AFF) .

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